

IN THE SPECIFICATION

Please delete the paragraphs beginning a page 5, line 15 and ending at page 8, line 13 in their entirety, and substitute therefore the following:

-- A semiconductor device according to an aspect of the present invention includes:  
a drain layer having a first conductivity type;  
a drift layer having the first conductivity type, which is formed on the drain layer and has an impurity concentration lower than that in the drain layer;  
a RESURF layer having a second conductivity type and formed to extend from a surface of the drift layer into the drain layer, the RESURF layer forming a superjunction structure together with the drift layer and forming a depletion layer in the drift layer; and  
one of a first insulating film and first semiconductor layer formed to extend from a surface of the RESURF layer to the drain layer, the first semiconductor layer having an impurity concentration lower than those in the drift layer and RESURF layer, the RESURF layer being located between the drain layer and one of the first insulating film and first semiconductor layer and between the drift layer and one of the first insulating film and first semiconductor layer.--